

Message Text

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DRAFTED BY TREAS:OS:AJWILENSKY:HS

APPROVED BY EB/IFD/OMA:RJRYAN

TREAS:OS:DSFOSTER

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FM SECSTATE WASHDC

TO AMEMBASSY MADRID

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E.O. 11652:N/A

TAGS:EFIN

SUBJECT: U.S.-SPAIN TAX TREATY NEGOTIATIONS

1. THE UNITED STATES AND SPANISH DELEGATIONS MET AS SCHEDULED IN WASHINGTON FROM NOVEMBER 8 TO NOVEMBER 12, 1976 TO CONTINUE NEGOTIATIONS OF A CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION OF INCOME AND PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

2. THE DISCUSSION WERE CORDIAL AND THOROUGH. THEY WERE BASED ON THE DRAFT OF THE PROPOSED CONVENTION WHICH HAD BEEN DEVELOPED DURING NEGOTIATIONS IN MADRID LAST JUNE.

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3. A COPY OF THE LATEST DRAFT IS BEING AIRPOUCHED FOR EMBASSY'S INFORMATION BUT SHOULD NOT BE MADE PUBLIC. BASIC AGREEMENT WAS REACHED ON THE FIRST SEVENTEEN ARTICLES OF

THE CONVENTION, WHICH INCLUDE PROVISIONS DEALING WITH THE TAXATION INTEREST, DIVIDENDS, AND ROYALTIES. AREAS WHERE AGREEMENT HAS NOT BEEN REACHED HAVE BEEN BRACKETED. THE REMAINING THIRTEEN ARTICLES OF THE CONVENTION WERE NOT DISCUSSED IN DETAIL. MANY OF THESE ARTICLES COVER ADMINISTRATIVE MATTERS AND SHOULD NOT PRESENT SIGNIFICANT PROBLEMS.

4. NEGOTIATIONS ARE SCHEDULED TO RESUME IN MADRID DURING THE WEEK OF MARCH 21, 1977. KISSINGER

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Margaret P. Grafeld
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